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Legal Protection Against Ded in Substitute of Wakaf Pledge Deed (APAIW): Analysis of APAIW Number: W3/02/I/1983 Dated 22 January 1983

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Abstract

One of the elements of waqf as regulated in Law Number 41 of 2004 concerning Waqf is the designation of waqf assets. Waqf assets are allocated in accordance with the purpose of the waqf pledged by the wakif at the time the property is donated. However, it was found that there were cases regarding Deeds in lieu of Waqf Pledge Deeds (APAIW) where the designation of waqf assets was not in accordance with the waqf pledge. Therefore this paper will discuss the legal protection of Deeds in lieu of Waqf Pledge Deeds (APAIW), especially APAIW Number: W3/02/I/1983 dated January 22, 1983. According to research results it turns out

that APAIW's allotment of waqf assets is not in accordance with the pledge Waqf has no legal protection. This is as decided by the Meulaboh Syar'iyah Court Judge through his decision Number 0146/Pdt.G/2015/MS-Mbo dated April 27 2016, which decided that the Deed of Substitute Deed of Waqf Pledge (APAIW) with Number W3/02/I/ 1983 dated January 22, 1983 has no legal force. So that a deed that does not have legal force means that the deed does not get legal protection, because the strength value of the deed no longer exists.

Keywords: Legal Protection, APAIW, Waqf

1. Introduction

One of the religious institutions in Islam that can be utilized as a means for the development of religious life, especially for people who are Muslim is the waqf institution. In this case, waqf can function in order to achieve material and spiritual prosperity for the people towards the realization of a prosperous, just and prosperous society based on Pancasila and the 1945 Constitution of the Republic of Indonesia (1945 Constitution). This goal is in line with the goals of the Republic of Indonesia, namely "... promoting general welfare ...". This reflects that the Republic of Indonesia is a country that prioritizes and prioritizes the welfare of its people.

Regarding waqf in Indonesia, in the Basic Agrarian Law (UUPA), namely Law Number 5 of 1960 it is stated that the UUPA protects land waqf which will then be regulated by Government Regulation (PP).¹ As a realization of this provision, PP No. 28 of 1977 concerning Waqf of Owned Land was issued. This PP is now no longer valid, because Law Number 41 of 2004 has been issued, and PP Number 42 of 2006 has been issued as an implementing regulation.

Waqf as stipulated in Law Number 41 of 2004 in Article 1 point 1 states that waqf is a legal act carried out by a wakif to set aside a portion of his property then separated and handed over to be used forever or for a certain period of time. in accordance with their interests for the purposes of worship and/or public welfare in accordance with shari'ah. From this understanding, it can be understood that waqf is an act or deed of setting aside a portion of one's wealth, which then gives the assets in charity to be used for the benefit of the common good.

Furthermore regarding the purpose and function of waqf as also stated in Article 4 and Article 5 of Law Number 41 of 2004 it is stated that waqf is intended to utilize the object being waqf according to its function. In this case, it is realizing potential waqf objects and making use of them economically, so that the waqf objects are beneficial for the sake of worship and can promote public welfare. The object being donated must meet the requirements, including being eternal forever, thus the waqf is

¹ Bambang Edriyanto, Status Tanah Wakaf Yang Belum Terdaftar Bila Terjadi Gugatan Ahli Waris (Studi di Kecamatan Ujung Batu Kabupaten Rokan Hulu), Repositori Institusi Universitas Sumatera Utara, Medan, <https://www.neliti.com/publications/14138/status-tanah-wakaf-yang-belum-terdaftar-bila-terjadi-gugatan-ahli-waris-studi-di>, diakses 12 September 2022.

invalid if it is limited by a certain time.²

The implementation of waqf must fulfill the elements of waqf, namely as follows:

- a. Giver of waqf (Wakif).
- b. Waqf manager (Nazhir).
- c. Waqf property.
- d. Waqf pledge.
- e. Waqf property allocation.
- f. Waqf period.

Especially regarding Nazhir, including individuals, organizations or legal entities, which have the task of administering waqf assets, managing and developing waqf assets in accordance with the purpose, function and purpose of waqf property designation. Besides that, Nazhir also reports to BWI in supervising and protecting waqf assets and the implementation of his duties.

Waqf property consists of movable and immovable objects.

Immovable objects as referred to above include:

- a. Land with the status of rights as regulated or stated in Indonesian land law, namely the UUPA and implementing regulations of the UUPA, both land that already has a certificate or has been registered or land that does not yet have a certificate because it has not been registered.
- b. Other objects that are above the ground as mentioned above, such as buildings that are attached to the ground and are an integral part of the land.
- c. Other objects that grow on the ground such as plants and other objects that are stuck in the ground and are one unit with the soil.
- d. Property rights to apartment units as stipulated in the regulations on flats, namely the Flats Law Number 20 of 2011.
- e. Other objects that are included in the category of immovable objects, but must comply with sharia law and applicable regulations.

In PP No. 42 of 2006 it is specified in detail regarding the procedures for land endowments. Such aims and objectives are none other than for order in the implementation of the property's endowment itself. In addition, it also supervises and protects waqf assets and reports on the implementation of their duties to the BWI.

Waqf assets consist of movable and non-movable objects move. Immovable objects as referred to above include:

- a. Land rights are in accordance with the provisions of the applicable laws and regulations, both registered and unregistered
- b. Buildings or parts of buildings that stand on land as referred to in letter a;
- c. Plants and other things related to land;
- d. Ownership rights to apartment units in accordance with the provisions of the applicable laws and regulations;
- e. Other immovable objects in accordance with sharia provisions and applicable laws and regulations.

In PP No. 42 of 2006 concerning Waqf, it is specified in detail regarding the procedure for land endowment. Such aims and objectives are none other than for order in the implementation of the property's endowment itself. PP No. 42 of 2006 states that parties who wish to donate their land are required to appear before the Waqf Pledge Deed Making Officer (PPAIW) to carry out the waqf pledge. In the Waqf

Pledge Deed (AIW) the purpose and function of waqf land is stated as stipulated in Law Number 41 of 2004.

In connection with the above description, there are problems regarding waqf land that occurred at the Meulaboh Syar'iyah Court related to the misuse of waqf land that was not in accordance with what was initially waqf, namely utilizing the waqf property according to its purpose and function. The dispute that occurred in the West Aceh Babupaten with the issue that there was land owned as waqf by Raimah bint Panglima Syarif with a Certificate of Ownership Number 5 Waqf, dated June 23, 1994 for the Darul Hikmah Mosque and Darul Hikmah Islamic Boarding School, Gampong Peunaga Rayeuk, Meureubo District, Kabupaten West Aceh. However, in this case the use of tanaf waqf is only used for Islamic boarding schools and is not used for mosques as stated in the Deed of Substitution for the Deed of Waqf Pledge (APAIW) Number: W3/02/I/Year 1983 dated January 22, 1983. In this case, Nazhir as the manager of the waqf land does not use the waqf land as a means to promote public welfare, but the profits generated from the waqf land are used for personal interests. This is certainly contrary to Article 4 and 5 of Law Number 41 of 2004 concerning Waqf.

This dispute has been resolved by the Syar'iyah Court of Meulaboh with Decision Number 146/Pdt.G/2015/MS-Mbo, and subsequently this dispute was compared and then resolved by the Aceh Syar'iyah Court with Decision Number 56/Pdt.G/2016/ MS-Aceh. In this case, there is a slight discrepancy between the judge's consideration in Decision Number 146/Pdt.G/2015/MS-Mbo and the Appeal Decision Number 56/Pdt.G/2016/MS-Aceh. The judge's consideration in Decision Number 56/Pdt.G/2016/MS-Aceh is the return of the use and function of waqf land as stated in the waqf pledge and waqf deed. Thus the Aceh Syar'iyah Court Decision Number 56/Pdt.G/2016/MS-Aceh annuls the Meulaboh Syar'iyah Court Decision Number 146/Pdt.G/2015/MS-Mbo. So it is necessary to conduct an assessment of how the legal protection of the waqf pledge deed in a land waqf.

2. Methodology

This research is included in normative legal research, which is a study that examines legal principles in judges' decisions, legal norms in a rule of law that applies.³ Furthermore, this research uses a case approach, in this case by conducting an assessment of the land waqf case which has been decided by the Meulaboh Syar'iyah Court (with its Decision Number 146/Pdt.G/2015/MS-Mbo) and has also been decided by the Syar'iyah Court. iyah Aceh as the Syar'iyah Court of Appeal Level (with its Decision Number 56/Pdt.G/2016/MS-Aceh). In addition, by reviewing text books and laws and regulations related to the issue of land waqf, especially regarding legal protection of waqf pledge deed. Finally, the data obtained will be analyzed qualitatively and presented in a prescriptive manner, where the research uses literature.⁴

³ Suhaimi, Manipulation of Transaction Value to Reduce Fees for Acquisition of Land and Building Rights, *Kanun Jurnal Ilmu Hukum*, Vol. 23, No. 1, (April 2021), pp.157-176.

⁴ Herminingsih, *et al.*, Peran Teori Belajar Deskriptif dan Preskriptif Dalam Pendidikan, *Prosiding Kajian Islam dan Integrasi Ilmu di Era Society 5.0 (KIIIES 5.0) Pascasarjana Universitas Islam Negeri Datokarama Palu 2022*, Volume 1, pp. 73-78.

² Abdul Halim, *Hukum Perwakafan Indonesia*, Ciputat Press, Jakarta, 2005, hlm. 18.

3 Result and discussion

As previously stated, according to Law Number 41 of 2004, the elements of waqf include waqf pledges and the designation of waqf property. In the sense that the waqf is carried out by means of a pledge from Wakif to Nazhir regarding a property being waqf, which is then poured in the form of AIW. Then in AIW also described data and information on waqf property and the designation of waqf property. This is in accordance with the provisions contained in Article 21 paragraph (2) of Law Number 41 of 2004, which states that AIW includes the name and identity of the wakif, the name and identity of Nazhir, data and information on the waqf property, the designation of the waqf property and the term of the waqf property and waqf time.⁵

Specifically with regard to the designation of waqf property in Article 22 of Law Number 41 of 2004 it is emphasized that: "In order to achieve the purpose and function of waqf, waqf property can be used for: Facilities and activities of worship, education and health, for abandoned children, orphans orphans, the poor, including for scholarships, activities for the advancement and improvement of the people's economy, as well as for the advancement of general welfare as long as it is in accordance with and does not conflict with statutory regulations and Sharia.

Furthermore, Law Number 41 of 2004 also stipulates things that are prohibited from waqf property that has been waqf, namely:

- a. It is forbidden to be used as collateral, in this case, for example, debt guarantees as regulated in Law Number 4 of 1996 concerning Mortgage Rights on Land and Objects Related to Land.
- b. It is forbidden to confiscate.
- c. Don't give away.
- d. Forbidden for sale.
- e. Forbidden to inherit.
- f. It is forbidden to exchange.
- g. It is forbidden to be transferred in other forms of transfer of rights.⁶

Based on the description above, it is clear that waqf assets must be used according to their designation as pronounced at the time the waqf pledge is pronounced, which is then stated in AIW, because one of the items listed in AIW is the designation of waqf assets. So, waqf assets must be managed and utilized by Nazhir in accordance with the designation that was pledged at the time the waqf pledge was made.

In society, there are many waqf land disputes in court, because of the misuse of the waqf property itself, there is abuse that is done openly by changing the letters or documents of waqf land or there is also something that is done secretly. This is done by slowly appropriating waqf land, until it seems as if the person concerned is indeed the owner of the land. So that the waqf land is no longer suitable for its designation as pledged by the Waqif at the time the waqf legal act occurred.

One of the many cases of waqf land that has disappeared because its designation is no longer in accordance with the waqf pledge is waqf land located in Gampong Ujong Tanoh

Darat in West Aceh District with an area of 1,290 m². The loss of the waqf land was only discovered when arrangements were made to register the waqf land in order to obtain a certificate of waqf land rights. According to Tuha Peut Gampong's statement, the loss of the waqf land was because it had been sold by the former village head and his heirs who have now passed away.⁷

The designation of waqf assets depends on the type of waqf, for example expert waqf, which is a type of waqf whose waqf assets are intended for their own family or people who still have blood relations with the waqf (Wakif). Meanwhile, it is also known as waqf Khairi which is a waqf that has been practiced in society, namely waqf for the public interest, the benefit of the wider community or the common interest.⁸

However, in reality it was found that waqf assets were not utilized in accordance with the designation contained in the waqf pledge, giving rise to a dispute in the Court (Meulaboh Syar'iyah Court) which was then appealed to the Aceh Syar'iyah Court in Banda Aceh. The issues in this case include:

- a. That Raimah bint Panglima Syarif and Imam Syafi'i in 1928 once donated a piece of land to be used for the benefit of the Islamic Boarding School and the Kampung Peunaga Rayeuk Meulaboh Mosque, because at the time it was promised that it used to be for Islamic boarding schools and for mosques.
- b. That on December 20, 1981 a Certificate of Waqf was drawn up stating that the waqf land was really Raimah bint Panglima Syarif and Imam Syafi'i in 1928 who donated it.
- c. That on January 22, 1983 a Deed of Substitute Pledge of Waqf (APAIW) was issued with Number: W3/02/I/1983. This APAIW is issued to be registered with the Land Office to obtain a certificate of waqf land rights. However, in APAIW it is stated that the waqf is intended only for Islamic boarding schools and does not include waqf for the benefit of the mosque, namely for the benefit of the Kampung Peunaga Rayeuk Meulaboh Mosque.
- d. That on June 23, 1994 a Waqf Certificate Number: 5 Waqf was issued, on behalf of Raimah binti Panglima Syarif as Waqif.
- e. That the waqf is used for the benefit of the pesantren only and the pesantren is managed by H. Saidi Ansari bin Teungku Muhammad.
- f. Whereas because the waqf was not utilized for the mosque, on May 12 2015 the heirs of Raimah binti Panglima Syarif and Imam Syafi'i filed a lawsuit at the Meulaboh Syar'iyah Court.
- g. That efforts have been made to settle this case amicably (mediation), in accordance with the provisions of Article 4 and Article 7 of the Supreme Court Regulation of the Republic of Indonesia Number 1 of 2016 concerning Mediation Procedures in Court, but based

⁵ Suhaimi, *Perkembangan Hukum Perwakafan Tanah Di Indonesia*, Bandar Publishing, Lamgugop, Syiah Kuala Banda Aceh, 2018, hlm. 103.

⁶ See Article 40 of Law Number 41 of 2004 concerning Waqf.

⁷ Wildan Mukhalad, Problematika Pengelolaan dan Pengembangan Tanah Wakaf, (Studi Kasus di Kecamatan Meureubo Kabupaten Aceh Barat), *Tadabbur: Jurnal Peradaban Islam*, Vol. 2, No. 2 Tahun 2020, pp. 219-231.

⁸ Abdul Roqib, 9 Jenis Wakaf dan Perbedaan Sesuai Dengan Peruntukannya, https://yatimmandiri.org/blog/berbagi/jenis-wakaf/#1_Jenis_Wakaf_Berdasarkan_Peruntukan_Harta_Bend_a_yang_Diwakafkan, accessed date 12 Oktober 2022.

on the Mediator's Report dated 10 June 2015 the mediation didn't work/failed. Therefore the examination of the a quo case has met the requirements as stated in Article 130 HIR/154 Rbg.

- h. Whereas based on examination at court hearings by hearing statements of witnesses under oath regarding the arguments in fact that have been seen/heard/experienced by themselves and their relevance to the arguments that must be proven, so that these witnesses have met the material requirements as referred to in Article 171 paragraph (1) HIR/Article 308 R,Bg, and therefore these witnesses have evidentiary power and can be accepted as evidence.
- i. Whereas based on the evidence submitted by both the Plaintiff and the Defendant, the Meulaboh Syar'iyah Court finally decided the case with the following verdict:
 - 1) Granted the plaintiff's claim in its entirety.
 - 2) Returning the waqf land according to the designation of the waqf pledge when it is donated.
 - 3) Punished the defendant to restore the function of the waqf land that had been donated by the late Raimah bint Panglima Syarif and Imam Syafi'i in 1928 according to its original function when it was donated. In this case it is for the benefit of the Islamic Boarding School and Kampung Peunaga Rayeuk Meulaboh Mosque.
 - 4) Declare the Certificate of Waqf dated 20 December 1981 has no legal force.
 - 5) Stating the Deed of Substitute Deed of Waqf Pledge (APAIW) with Number: W3/02/I/1983 dated January 22, 1983 has no legal force.
 - 6) Declare Certificate Number 5 Waqf dated 23 June 1994 in the name of Raimah and listed the name Nazhir Management on the rights page which was made based on the Deed in lieu of the Waqf Pledge Deed (APAIW) Number W3/02/I/1983 dated 22 January 1983 as having no legal force.
 - 7) Sentence the Defendant to pay court costs of IDR 991.000. (nine hundred and ninety one thousand rupiah), with the following details:
 - a) Registration fee IDR 30,000.
 - b) Processing fee IDR 50,000.
 - c) Call fee IDR 900,000.
 - d) Editorial fee IDR 5,000.
 - e) Stamp duty Rp 6,000.

Thus the decision was handed down in the Assembly's deliberative meeting which was held on Wednesday April 27th, 2016 AD, coinciding with the Rajab 19th, 1437 Hijriah, by us Drs. Ahmad Yani as Chairman of the Panel, Muzhirul Haq, S.Ag and Osvia Zurina, S.HI each as a Member Judge, the decision was pronounced in a session open to the public on the same day, by the Chairman of the Panel accompanied by a Member Judge and assisted by Marsani Mahmud, BA as Substitute Registrar and also attended by the plaintiffs and the defendants or their proxies. Based on the above description of the case, it appears that the Panel of Judges at the Meulaboh Syar'iyah Court, after considering the evidence submitted by each party (the plaintiff and the defendant), concluded that the Deed in lieu of the Waqf Pledge Deed (APAIW) is worthless and has no legal force. This is as the contents of the decision are: "Declaring the Deed of Substitute Deed of Waqf Pledge (APAIW) with Number: W3/02/I/1983 dated January 22,

1983 has no legal force". Thus the APAIW has no evidentiary power, because materially it has been proven before the Meulaboh Syar'iyah Court hearing that the land waqf carried out by Raimah bint Panglima Syarif and Imam Syafi'i in 1928, intended the waqf to be utilized for the benefit of Islamic Boarding Schools and Mosques Kampung Peunaga Rayeuk Meulaboh, because when it was promised that it was indeed for Islamic boarding schools and for mosques. Meanwhile, when the Deed of Waqf Pledge Deed (APAIW) was drawn up based on the Waqf Certificate dated December 20, 1981, the contents stated that the waqf land was indeed Raimah binti Panglima Syarif and Imam Syafi'i in 1928 who donated it, APAIW dated January 22, 1983 with Number: W3/02/I/1983 stated that the waqf was intended only for Islamic boarding schools and did not include waqf for the benefit of the mosque, namely for the benefit of the Kampung Peunaga Rayeuk Meulaboh Mosque. Therefore the Panel of Judges of the Meulaboh Syar'iyah Court stated that the Deed of Substitute Deed of Waqf Pledge (APAIW) Number W3/02/I/1983 dated 22 January 1983 had no legal force.

The basis for the panel decision of the Panel of Judges at the Meulaboh Syar'iyah Court if analyzed further, this must indeed be the case, because the designation of waqf assets is determined and determined by the Wakif at the time the Waqf Pledge is implemented. In this case, it is the wakif that determines the designation of the waqf property. In contrast, if the wakif does not determine the purpose and objectives of the waqf property, Nazhir has the freedom to determine the designation of waqf assets, but this must be adjusted to the purpose and function of the waqf.⁹

Changes to the designation of waqf assets in this case were made immediately without involving Raimah bint Panglima Syarif and Imam Syafi'i or their heirs. Changes to waqf assets can still be made if the waqf assets cannot or are not allowed to be utilized in accordance with the Waqf Pledge which has been pronounced. In this case, it must involve the wakif or the heirs of the wakif who have donated it.¹⁰

According to Muhammad Arifin and Abdurrahman, there has been a change in the designation of waqf assets (in this case waqf land) according to Muhammad Arifin and Abdurrahman, in fact this will not happen if all parties understand waqf legal issues or laws and regulations regarding waqf. If all parties understand the provisions contained in Article 42 of Law No. 41 of 2004, namely: Nazhir is obliged to manage and develop waqf assets, in accordance with the function and purpose of the designation of waqf assets. Then in Article 44 paragraph (1) of Law No. 41 of 2004 it is also expressly stated that: Nazhir is prohibited from making changes to the designation of waqf assets, in terms of managing and developing waqf assets, unless he has received written permission from the BWI.¹¹

⁹ Suhaimi, *Perkembangan Hukum Perwakafan...*, Op. Cit., hlm. 104.

¹⁰ Nurman Syarif, *Perubahan Harta Benda Wakaf (Analisa Terhadap Prosedur Perubahan Harta Benda Wakaf Dalam Peraturan Pemerintah Nomor 42 Tahun 2006)*, <https://badilag.mahkamahagung.go.id/artikel/publikasi/artikel/perubahan-harta-benda-wakaf-oleh-nurman-syarif-s-hi-m-si-14-2>,

¹¹ Muhammad Arifin, Abdurrahman, *Perubahan Peruntukan Tanah Wakaf Di Luar Yang Diikrarkan (Suatu Penelitian Penggunaan Tanah Wakaf Masjid Kampung Barat Kecamatan Simpang Tiga Kabupaten Pidie)*, *Jurnal Ilmiah Mahasiswa*

However, in this day and age where the human need for land continues to increase, this is in line with increasing population growth, while on the other hand land has never increased. Therefore, humans justify any means to obtain land, including misusing the use of waqf land so that it is no longer in accordance with the waqf pledge recited by the Wakif. Even though waqf property such as land, is something that is very sacred if it is misused, besides the big sin that will be received in the future.

Objects that have been donated, actually no longer belong to the beneficiary (wakif), but already belong to the general public, belong to the ummah (Islam), have become religious property, and some are even a little extreme saying that they already belong to God (Allah SWT). Therefore, do not occasionally misuse waqf property, change its designation, let alone make it private property. This is where humans actually have to realize that, where later those concerned will not only have problems with the previous land owner (wakif), but problems with the general public, problems with Muslims and also problems with God (Allah SWT). This kind of human life is never calm, never peaceful, and always in a state of trouble, because he was sworn in by the wakif and his heirs and society in general.

If you look at Law No. 41 of 2004 and PP No. 42 of 2006, changing the status of waqf assets by way of exchange is prohibited, except under certain conditions the change and exchange of waqf assets can be permitted.¹² The exchange of waqf assets can only be carried out with written permission from the Minister (namely the Ministry of Religion of the Republic of Indonesia) based on the considerations of the BWI.¹³

Thus it can be understood that the allocation of waqf assets must be in accordance with the waqf pledge recited by the wakif at the time the waqf is implemented, because the allocation of waqf assets is determined and determined by the wakif at the time the waqf pledge is implemented. In this case it is the wakif who determines the designation of the waqf property. So that in the case mentioned above, the Deed of Substitute Deed of Waqf Pledge (APAIW) Number W3/02/I/1983 dated January 22, 1983 did not receive legal protection, because the Panel of Judges of the Meulaboh Syar'iyah Court stated APAIW Number W3/02/I/1983 dated January 22, 1983 has no legal force. So, APAIW has been degraded from an authentic deed to an underhanded deed. A deed that does not have legal force means that the deed does not get legal protection, because the strength value of the deed is no longer there.

The legal consequences of changing the designation of waqf assets that are not in accordance with what was pledged by the wakif when the waqf is implemented are null and void or do not have legal force, so that the allocation of waqf assets that are not in accordance with their designation will not receive legal protection.¹⁴ This is clear because it is against the applicable regulations.

4. Conclusion

From the description and discussion above, it can be concluded that with the consideration of the Meulaboh Syar'iyah Court Judge through his decision Number 0146/Pdt.G/2015/MS-Mbo dated 27 April 2016 which decided that the Deed of Substitute Deed of Waqf Pledge (APAIW) with Number W3/02/I/1983 dated 22 January 1983 has no legal force. So that a deed that does not have legal force means that the deed does not get legal protection, because the strength value of the deed no longer exists. In addition, the APAIW has also been degraded in terms of its level from an authentic deed to a private deed, where the legal force is weak compared to an authentic deed. So it is appropriate that APAIW does not receive legal protection.

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¹² *Ibid.*

¹³ Pasal 225 ayat (1) dan ayat (2) Kompilasi Hukum Islam.

¹⁴ Iin Aljanah, Tinjauan Yuridis Perubahan Peruntukan Tanah Wakaf Yang Tidak Sesuai Dengan Tujuan Semula (Studi Kasus Tanah Wakaf Di Desa Sengonbugel Kecamatan Mayong Kabupaten Jepara), *Skripsi*, Program Studi Ilmu Hukum, Fakultas Hukum, Universitas Negeri Semarang, 2017, hlm. 31.

11. The 1945 Constitution of the Republic of Indonesia
12. Law of the Republic of Indonesia Number 41 of 2004 concerning Waqf.
13. Government Regulation of the Republic of Indonesia Number 42 of 2006 concerning Implementation of Law of the Republic of Indonesia Number 41 of 2004 concerning Waqf.
14. Compilation of Islamic Law.